

revenue due the State of Maryland or any county thereof, shall, after the receipt of the said revenue by him, wilfully detain the same in his possession and neglect to pay the same into the treasury of the State or to the county commissioners, or the proper officer authorized to receive the same, for more than sixty days after the day upon which it is made by law his duty to pay the same, or if no particular day be appointed by law for said payment, and such officer shall detain any revenue due to the State or to any county thereof, and which it is his duty to collect, and which he shall have collected and shall neglect to pay the same into the treasury of the State, or to the county commissioners, or the proper officer authorized to receive the same, for the space of six months after he shall have so collected the same, such officer so offending in either case shall be deemed to be a defaulter, and, upon indictment and conviction thereof, shall, in addition to any other penalties already provided by law, be for each offense imprisoned in the State penitentiary not less than one year nor more than five years, unless the amount for which he is a defaulter be sooner paid; and the certificate of the comptroller of the State of Maryland, or of the respective clerks of the county commissioners, showing the accused to be a defaulter, shall in every prosecution under this section be received as *prima facie* evidence of such defalcation; and the judges of the courts having criminal jurisdiction in this State shall give this law in charge to the grand juries summoned to their respective courts.

Johns v. State, 55 Md. 359. *State v. Nicholson*, 67 Md. 1. *State v. Denton*, 74 Md. 533. *Vansant v. State*, 96 Md. 125, 126.

Desecration of the National Flag.

1902, ch. 498, sec. 47 c.

68. The national flag or the coat of arms of the United States, or any imitation or representation thereof, shall not be attached to or imprinted or represented upon any goods, wares or merchandise, or any advertisement of the same; and no goods, wares or merchandise, or any advertisement of the same shall be attached to the national flag or the coat of arms of the United States, and no such advertisement shall be imprinted thereon. Any person, firm or corporation violating the terms of this section shall be deemed guilty of a misdemeanor, and upon conviction thereof before a court of competent jurisdiction of this State shall be fined not more than one hundred dollars or imprisoned for more than twelve months,